

## 1999 Major Taxes Comparison with Nearby States (continued)

SALES AND USE	CT	DE	MD	MA	NJ	NY State	NY City	OH	PA
YEAR OF ADOPTION	1947	—	1947	1966	1966	1965	1965	1934	1953
CURRENT RATE	6%	None	5%	5%	6%	4% <sup>1</sup>	8.25% <sup>2</sup>	5% <sup>3</sup>	6% <sup>4</sup>

<sup>1</sup> State rate is 4%; counties and municipalities may impose additional tax up to 4% plus an additional metropolitan area surcharge of .25%.

<sup>2</sup> New York City rate includes New York State rate.

<sup>3</sup> State rate is 5%; each county may impose an additional 2%.

<sup>4</sup> State rate is 6%; City of Philadelphia imposes an additional 1% for a total of 7%.

### SALES AND USE TAX EXEMPTIONS

(T—Taxable; E—Exempt)

	CT	DE*	MD	MA	NJ	NY	OH	PA
Beer On-Premises	T	E	T	T	T	T	T	T
Beer Off-Premises	T	E	T	E <sup>1</sup>	T	T	T	T
Cigarettes	T	E	T	T	T	T	T	T
Clothing	E <sup>2</sup>	E	T	E <sup>3</sup>	E	T	T	E
Food Off-Premises	E <sup>4</sup>	E	E <sup>4</sup>	E <sup>4</sup>	E <sup>4</sup>	E <sup>4</sup>	E	E <sup>4</sup>
Liquor On-Premises	T	E	T	T	T	T	T	T
Liquor Off-Premises	T	E	T	E <sup>1</sup>	T	T	T	T
Manufacturing Equipment	E	E	E	E	E	E	E	E
Motor Fuels	T	E	E	E <sup>5</sup>	E	T	E	E

\*Delaware does not impose sales and use taxes. Gross receipts taxes of varying amounts (less than 1%) imposed on different types of sales.

<sup>1</sup> If purchased as “take-out” item from a package store.

<sup>2</sup> Single article \$49.99 and under; however, single article \$50.00 or over is taxable.

<sup>3</sup> Single item \$175 and under; however, single article over \$175 is taxed on the amount in excess of \$175.

<sup>4</sup> If purchase is in same form and condition as found in supermarket; however, prepared food ready to be eaten and snack food are subject to tax.

<sup>5</sup> If fuel is subject to excise tax. If not for “on road use,” it is not subject to excise tax and, therefore, subject to sales tax. Example: Contractor has a bulldozer for “off road use” which runs on diesel fuel. The fuel is not subject to excise tax; therefore, it is now subject to sales tax, unless used in performance of a government contract.

## 1999 Major Taxes Comparison with Nearby States

	CT	DE	MD	MA	NJ	NY State	NY City	OH	PA
<b>CORPORATION NET INCOME</b>	8.5%	8.7%	7%	8.333%	<b>7.5%, 9%</b>	9%	8.85%	5.1%– 8.9%	9.99%
<b>PERSONAL INCOME</b>	*3%– 4.5%	*2.6%– 6.4%	*2%– 4.85%	5.95%	<b>*1.4%– 6.37%</b>	*4%– 6.85%	*2.96%– 4.46%	*0.673%– 6.799%	2.8%
*Graduated Rates									
<b>MOTOR FUELS<sup>1</sup></b>									
• <b>Excise Tax/Gal.</b>									
<b>Gasoline</b>	\$0.32	\$0.23	\$0.235	\$0.21	<b>\$0.105<sup>2</sup></b>	\$0.08	0	\$0.22	\$0.12
<b>Diesel</b>	\$0.18	\$0.22	\$0.2425	\$0.21	<b>\$0.135</b>	\$0.08	0	\$0.22	\$0.12
• <b>Sales Tax</b>	6%	0.5%	0	5%	<b>0</b>	4%	4.25%	0	0
<sup>1</sup> Various other taxes are applied to motor fuels in the states of Delaware, New Jersey, New York, Ohio and Pennsylvania.									
<sup>2</sup> Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the general motor fuels tax rate (\$0.0525 per gallon).									
<b>ALCOHOL</b>									
• <b>Excise Tax/Gal.</b>									
<b>Beer</b>	\$0.19	\$0.16	\$0.09	\$0.11	<b>\$0.12</b>	\$0.135	\$0.255 <sup>2</sup>	\$0.18	\$0.08
<b>Wine</b>	\$0.60– \$1.50	\$0.97	\$0.40	\$0.55– \$0.70	<b>\$0.70</b>	\$0.1893	\$0.1893 <sup>2</sup>	\$0.32– \$1.50	See Foot- note 4
<b>Liquor</b>	\$2.05, \$4.50	\$2.50, \$3.75	\$1.50	\$4.05	<b>\$4.40</b>	\$2.54, \$6.44	\$3.54, \$7.44 <sup>2</sup>	See Foot- note 4	See Foot- note 4
• <b>Sales Tax</b>	6%	None	5%	5% <sup>1</sup>	<b>6%</b>	4%	8.25% <sup>2</sup>	5%	6%
<sup>1</sup> Purchases for off-premises consumption are not taxable.									
<sup>2</sup> New York City rate includes New York State rate.									
<sup>3</sup> Ohio Department of Liquor Control must pay the State Treasury \$3.38 for each gallon sold.									
<sup>4</sup> In these states, the government directly controls all sales. Revenue is generated from various taxes, fees and net profits.									
<b>TOBACCO</b>									
• <b>Excise Tax</b>									
<b>Cigarettes (20/pack)</b>	\$0.50	\$0.24	\$0.66	\$0.76	<b>\$0.80<sup>2</sup></b>	\$0.56	\$0.64 <sup>1</sup>	\$0.24	\$0.31
<b>Other Tobacco     (% of Wholesale Price)</b>	20%	15%	15%	75%	<b>48%<sup>2</sup></b>	20%	20%	17%	0
• <b>Sales Tax</b>	6%	None	5%	5%	<b>6%</b>	4%	8.25% <sup>1</sup>	5%	6%
<sup>1</sup> New York City rate includes New York State rate.									
<sup>2</sup> New rates effective 1/1/98.									